

COUNTY OF ORANGE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1998
(In Thousands)

ASSETS AND OTHER DEBITS	Total (Memorandum Only)	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types		Account Groups		ASSETS AND OTHER DEBITS
		General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt		
Pooled Cash/Investments (Notes 1, 2 and 3)	\$ 2,381,550	\$ 67,326	\$ 413,189	\$ 8,018	\$ 192,449	\$ 213,044	\$ 123,557	\$ 1,363,967	\$ --	\$ --		Pooled Cash/Investments (Notes 1, 2 and 3)
Cash Equivalents/Specific Investments (Notes 2 and 3)	27,619	--	--	--	--	27,619	--	--	--	--		Cash Equivalents/Specific Investments (Notes 2 and 3)
Imprest Cash Funds (Notes 3 and 15)	2,520	1,390	104	--	--	49	788	189	--	--		Imprest Cash Funds (Notes 3 and 15)
Restricted Cash and Investments with Trustee (Note 3)	403,777	185	21,498	337,038	2,179	38,165	3,551	1,161	--	--		Restricted Cash and Investments with Trustee (Note 3)
Investments (Notes 1, 2 and 3)	72,343	--	10,464	--	43,424	18,455	--	--	--	--		Investments (Notes 1, 2 and 3)
Deposits In-Lieu of Cash	51,242	--	--	--	--	30,738	--	20,504	--	--		Deposits In-Lieu of Cash
Receivables												Receivables
Accounts	40,734	10,429	4,299	--	42	13,060	230	12,674	--	--		Accounts
Taxes (Note 2)	216,820	9,115	2,745	40,676	--	--	--	164,284	--	--		Taxes (Note 2)
Interest/Dividends	24,490	--	392	--	33	353	124	23,588	--	--		Interest/Dividends
Deposits	20,185	1,814	3,697	--	14,475	--	--	199	--	--		Deposits
Notes	26,313	--	16,349	--	2,934	--	--	7,030	--	--		Notes
Loans	283	30	253	--	--	--	--	--	--	--		Loans
Allowance for Uncollectible Receivables	(1,312)	(177)	(520)	--	(548)	(57)	--	(10)	--	--		Allowance for Uncollectible Receivables
Due from Other Funds (Note 10)	227,503	100,886	52,381	108	6,770	32,810	5,830	28,718	--	--		Due from Other Funds (Note 10)
Due from Other Governmental Agencies	158,744	76,551	11,802	--	543	2,643	125	67,080	--	--		Due from Other Governmental Agencies
Inventory of Materials and Supplies (Notes 2 and 15)	1,070	367	370	--	1	--	332	--	--	--		Inventory of Materials and Supplies (Notes 2 and 15)
Prepaid Costs (Note 15)	17	17	--	--	--	--	--	--	--	--		Prepaid Costs (Note 15)
Land and Improvements Held for Resale (Notes 2 and 15)	2,546	--	--	--	2,546	--	--	--	--	--		Land and Improvements Held for Resale (Notes 2 and 15)
Land (Notes 2, 4 and 9)	266,669	--	--	--	--	32,638	--	--	234,031	--		Land (Notes 2, 4 and 9)
Structures and Improvements (Notes 2, 4 and 9)	1,003,931	--	--	--	--	457,771	--	--	546,160	--		Structures and Improvements (Notes 2, 4 and 9)
Accumulated Depreciation	(121,784)	--	--	--	--	(121,784)	--	--	--	--		Accumulated Depreciation
Equipment (Notes 2, 4 and 9)	247,672	--	--	--	--	26,867	51,959	--	168,846	--		Equipment (Notes 2, 4 and 9)
Accumulated Depreciation	(52,945)	--	--	--	--	(15,425)	(37,520)	--	--	--		Accumulated Depreciation
Construction in Progress (Notes 2 and 4)	201,404	--	--	--	--	56,273	10	--	145,121	--		Construction in Progress (Notes 2 and 4)
Bond Issuance Costs	3,199	--	--	--	--	3,199	--	--	--	--		Bond Issuance Costs
Amount Available in Debt Service Funds	337,528	--	--	--	--	--	--	--	--	337,528		Amount Available in Debt Service Funds
Amount to be Provided for Payment of General Long-Term Debt												Amount to be Provided for Payment of General Long-Term Debt
Total Assets and Other Debits	<u>\$ 7,205,286</u>	<u>\$ 267,933</u>	<u>\$ 537,023</u>	<u>\$ 385,840</u>	<u>\$ 264,848</u>	<u>\$ 816,418</u>	<u>\$ 148,986</u>	<u>\$ 1,689,384</u>	<u>\$ 1,094,158</u>	<u>\$ 2,000,696</u>		Total Assets and Other Debits
LIABILITIES, EQUITY AND OTHER CREDITS												LIABILITIES, EQUITY AND OTHER CREDITS
Liabilities												Liabilities
Accounts Payable	\$ 71,277	\$ 34,046	\$ 14,743	\$ 375	\$ 2,419	\$ 13,059	\$ 2,364	\$ 4,271	\$ --	\$ --		Accounts Payable
Salaries and Employee Benefits Payable	23,813	18,967	1,786	--	--	500	247	2,313	--	--		Salaries and Employee Benefits Payable
Interest Payable	741	--	--	--	--	620	121	--	--	--		Interest Payable
Deposits from Others	115,298	1,699	28,439	--	3,595	41,031	--	40,534	--	--		Deposits from Others
Monies Held for Others	209,849	--	699	--	--	--	--	209,150	--	--		Monies Held for Others
Due to Other Funds (Note 10)	227,503	34,752	32,623	10,889	1,540	9,421	280	137,998	--	--		Due to Other Funds (Note 10)
Due to Other Governmental Agencies	77,421	9,875	6,093	1,404	493	6	9	59,541	--	--		Due to Other Governmental Agencies
Unapportioned Taxes (Note 2)	243,994	--	--	--	--	--	--	243,994	--	--		Unapportioned Taxes (Note 2)
Insurance Claims Payable (Notes 2 and 20)	86,571	1,556	--	--	--	--	85,015	--	--	--		Insurance Claims Payable (Notes 2 and 20)
Deferred Revenue	57,056	4,210	12,181	10,043	--	29,372	1,250	--	--	--		Deferred Revenue
Landfill Site Closure Liability (Note 18)	141,346	--	--	--	--	141,346	--	--	--	--		Landfill Site Closure Liability (Note 18)
Bonds Payable (Note 6)	1,974,674	--	--	--	--	266,284	3,739	--	--	1,704,651		Bonds Payable (Note 6)
Capital Lease Obligations Payable (Note 9)	3,038	--	--	--	--	--	--	--	--	3,038		Capital Lease Obligations Payable (Note 9)
Compensated Employee Absences Payable (Note 2)	51,916	--	--	--	--	1,447	507	--	--	49,962		Compensated Employee Absences Payable (Note 2)
Pool Participant Claims	6,400	--	--	--	--	--	--	--	--	6,400		Pool Participant Claims
County-Administered Account Claims	235,463	--	--	--	--	--	--	--	--	235,463		County-Administered Account Claims
Estimated Litigation and Claims (Note 21)	1,182	--	--	--	--	--	--	--	--	1,182		Estimated Litigation and Claims (Note 21)
Total Liabilities	<u>3,527,542</u>	<u>105,105</u>	<u>96,564</u>	<u>22,711</u>	<u>8,047</u>	<u>503,086</u>	<u>93,532</u>	<u>697,801</u>	<u>--</u>	<u>2,000,696</u>		Total Liabilities
Equity and Other Credits												Equity and Other Credits
Investment in General Fixed Assets	1,094,158	--	--	--	--	--	--	1,094,158	--	--		Investment in General Fixed Assets
Contributed Capital	85,417	--	--	--	--	61,105	24,312	--	--	--		Contributed Capital
Retained Earnings (Note 12)	283,369	--	--	--	--	252,227	31,142	--	--	--		Retained Earnings (Note 12)
Fund Balances (Note 12)												Fund Balances (Note 12)
Reserved (Note 15)	1,664,189	64,468	187,667	363,129	59,110	--	--	989,815	--	--		Reserved (Note 15)
Unreserved												Unreserved
Undesignated	550,611	98,360	252,792	--	197,691	--	--	1,768	--	--		Undesignated
Total Equity and Other Credits	<u>3,677,744</u>	<u>162,828</u>	<u>440,459</u>	<u>363,129</u>	<u>256,801</u>	<u>313,332</u>	<u>55,454</u>	<u>991,583</u>	<u>1,094,158</u>	<u>--</u>		Total Equity and Other Credits
Total Liabilities, Equity and Other Credits	<u>\$ 7,205,286</u>	<u>\$ 267,933</u>	<u>\$ 537,023</u>	<u>\$ 385,840</u>	<u>\$ 264,848</u>	<u>\$ 816,418</u>	<u>\$ 148,986</u>	<u>\$ 1,689,384</u>	<u>\$ 1,094,158</u>	<u>\$ 2,000,696</u>		Total Liabilities, Equity and Other Credits

The notes to the financial statements are an integral part of this statement.